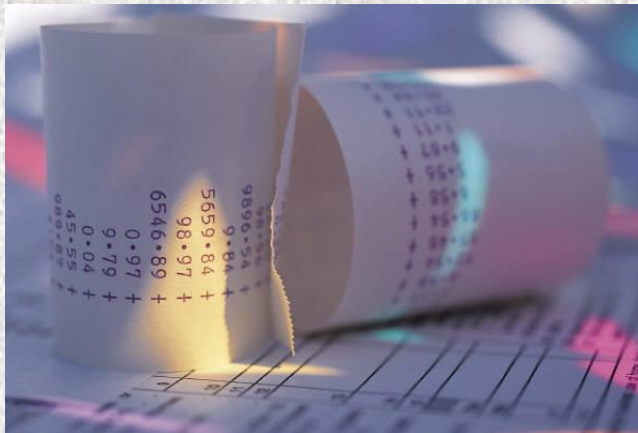


# 2023-'24 Proposed Budget Recap

Board of Education  
April 18, 2023



# 2023-'24 State Budget Status

- ▶ NYS budget is late and negotiations are ongoing
  - ◆ Two budget “extenders” have been passed to temporarily fund NYS government until a final budget agreement is worked out.
    - Bail reform
    - Housing
    - MTA funding
  - ◆ Do not anticipate anything in the final budget agreement that would adversely impact the proposed budget.
    - Agreement in Albany with the full phase-in of Foundation Aid and funding of expense driven aid categories.
    - Unknowns:
      - Universal meals
      - High-impact tutoring set aside

# Proposed Revenue Budget

DESCRIPTION	BUDGET 2022-23	BUDGET 2023-24	CHANGE (\$)	CHANGE (%)
PROPERTY TAX LEVY	\$13,831,000	\$14,039,000	\$208,000	1.50%
OTHER PAYMENTS IN LIEU OF	60,000	60,000	0	0.00%
INTEREST & PENALTIES ON	5,000	5,000	0	0.00%
Total Property Tax Items:	\$13,896,000	\$14,104,000	\$208,000	1.50%
MISCELLANEOUS	817,500	817,500	0	0.00%
DEBT SERVICE RESERVE	500,000	500,000	0	0.00%
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	70,000	70,000	0	0.00%
ASSIGNED FUND BALANCE	3,180,000	3,000,000	-180,000	-5.66%
Total Other Local Share:	\$4,567,500	\$4,387,500	-\$180,000	-3.94%
STATE AID				
FOUNDATION AID	\$28,507,577	\$30,724,292	\$2,216,715	7.78%
COMMUNITY SCHOOLS AID	\$210,306	\$210,306	\$0	0.00%
HIGH-IMPACT TUTORING SET-ASIDE	\$0	\$480,106	\$480,106	-
BOCES	3,477,277	3,508,281	31,004	0.89%
EXCESS COST (PUBLIC & PRIVATE)	700,000	565,000	-135,000	-19.29%
HARDWARE & TECHNOLOGY	42,820	42,820	0	0.00%
SOFTWARE, LIBRARY, TEXTBOOK	180,808	180,808	0	0.00%
TRANSPORTATION	2,862,400	3,329,292	466,892	16.31%
Total State Aid Net of Building Aid:	\$35,981,188	\$39,040,905	\$3,059,717	8.50%
BUILDING	7,963,803	8,175,636	211,833	2.66%
Total State Aid:	\$43,944,991	\$47,216,541	\$3,271,550	7.44%
TOTAL BUDGETED REVENUE	\$62,408,491	\$65,708,041	\$3,299,550	5.29%

# Proposed Expenditure Plan

	2022-23 Budget		2023-24 Budget		Change (\$)	Change (%)
Salaries & Benefits	\$39,294,967	63.0%	\$41,536,140	63.2%	\$2,241,173	5.70%
Board of Education	29,200	0.0%	29,200	0.0%	-	0.00%
Central Operations	681,581	1.1%	787,581	1.2%	106,000	15.55%
High School	287,000	0.5%	292,000	0.4%	5,000	1.74%
Middle School	182,000	0.3%	187,000	0.3%	5,000	2.75%
Elementary at Arcade	83,500	0.1%	88,000	0.1%	4,500	5.39%
Elementary at Delevan	79,600	0.1%	82,000	0.1%	2,400	3.02%
Curriculum	50,825	0.1%	50,825	0.1%	-	0.00%
Special Education	772,000	1.2%	772,000	1.2%	-	0.00%
Technology	216,972	0.3%	216,972	0.3%	-	0.00%
Athletics	258,500	0.4%	272,250	0.4%	13,750	5.32%
Buildings & Grounds	1,239,000	2.0%	1,282,000	2.0%	43,000	3.47%
BOCES	7,856,089	12.6%	8,239,883	12.5%	383,794	4.89%
Transportation	3,439,476	5.5%	3,682,082	5.6%	242,606	7.05%
<b>General Fund Net of Debt</b>	<b>\$54,470,710</b>	<b>87.3%</b>	<b>\$57,517,933</b>	<b>87.5%</b>	<b>\$3,047,223</b>	<b>5.59%</b>
Debt Service	\$7,937,781	12.7%	\$8,190,108	12.5%	\$252,327	3.18%
<b>General Fund Budget</b>	<b>\$62,408,491</b>	<b>100.0%</b>	<b>\$65,708,041</b>	<b>100.0%</b>	<b>\$3,299,550</b>	<b>5.29%</b>



# Budget Highlight Summary

- ▶ Maintains existing programs and services
  - ◆ UPK, Finance Academy, Ag Program, Project Lead the Way, Career Tech, foreign language, music, athletics, Center for Positive Solutions, and other elective courses
  - ◆ Preserves building discretionary budgets
  - ◆ Extraclassroom and afterschool activities
- ▶ Adds:
  - ◆ 1.0 FTE School Resource Officer
  - ◆ 1.0 FTE Orchestra Teacher
  - ◆ Exchanges a 0.8 FTE BOCES Counselor for a 1.0 FTE Pioneer Counselor
  - ◆ Exchanges a 1.0 FTE BOCES Teacher for a 1.0 FTE Pioneer Teacher
  - ◆ Includes 2.0 FTE's for Elementary CPSE/CSE Chair and MS CSE Chair
  - ◆ Includes 1.0 FTE Special Education Administrator
  - ◆ Includes 1.0 FTE Academic Services Administrator
  - ◆ Approx. \$17,000 for buildings supplies across all four buildings
  - ◆ Increase technology equipment replacement budget by \$15,000
- ▶ Carries a tax levy increase below the tax cap
- ▶ Plan reduces reliance of Assigned Fund Balance
- ▶ Strategically positions us well for 2024-25

# Important Dates

- ▶ Tuesday, May 2<sup>nd</sup> – Regular Board Meeting
  - ◆ Budget Hearing & BOE Candidate Statements
- ▶ Tuesday, May 16<sup>th</sup> – Regular Board Meeting
  - ◆ Statewide Annual Budget Vote & Board Election Day



# Questions / Comments

